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Attorneys for Defendant  
Art Loss Register, Inc.

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

JUDY GOFFMAN CUTLER,

Plaintiff,

- against -

ART LOSS REGISTER, INC. and  
JACK SOLOMON,

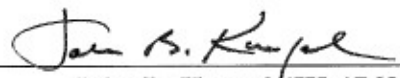
Defendants.

07 CV 3807 (LAP)

**RULE 7.1 STATEMENT**

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for ART LOSS REGISTER, INC. (a private non-governmental party) certifies that there are no corporate parents, affiliates and/or subsidiaries of this party, which are publicly held.

Dated: July 30, 2007

  
John B. Koegel (JK 4762)